

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

SUNAMERICA HOUSING FUND 1050, A
NEVADA LIMITED PARTNERSHIP, a Nevada
limited partnership,

Plaintiff,

Case No. 2:19-cv-11783-AJT-MKM

v.

PATHWAY OF PONTIAC, INC. et al.,

Defendants.

EXHIBIT 3

MARCH 6, 2019 RESPONSE FROM GENERAL PARTNER



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JAMES R. NEAL
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March 6, 2019

VIA E-MAIL AND FIRST CLASS MAIL
ldolan@nixonpeabody.com

Mr. Louis E. Dolan, Jr.
NIXON PEABODY, LLP
799 9th Street NW, Suite 500
Washington, DC 20001-4501

Re: Pontiac ILF Limited Dividend Housing Association Limited Partnership

Dear Mr. Dolan:

Mike Stefanko forwarded me your correspondence of February 28, 2019 regarding the above-referenced matter, as this file has been transferred to me for further handling. As you know, we represent a General Partner in the above-referenced Limited Partnership, as well as Presbyterian Village North, a Michigan non-profit corporation. We have reviewed your February 28th letter, the authorities cited therein, as well as the attachments thereto with respect to the apparent disagreements between our clients regarding the right of first refusal contained in Article 17 of the Limited Partnership Agreement.

There is probably little to be gained in continuing to wage a letter writing campaign, as it appears doubtful either of us is going to convince the other that their position is incorrect. That being said, we respectfully disagree with your conclusions regarding Michigan law on rights of first refusal. *Randolph v. Reisig*, 727 NW2d 388 (Mich App 2007) does not stand for the proposition you have cited it for, and the quotation from that opinion is mere dicta. We also respectfully disagree with your interpretations of IRC Section 42(i)(7)(A), as well as your conclusion that proceeding with exercise of the right of first refusal violates the economic substance doctrine.

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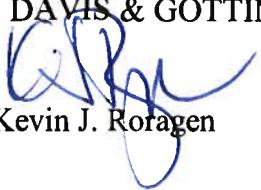
March 6, 2019

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As I believe our clients have advised your client, the General Partners intend to proceed in accordance with Article 17 of the Limited Partnership Agreement. Please direct any and all further correspondence or communications regarding this matter to the undersigned.

Very truly yours,

LOOMIS, EWERT, PARSLEY,
DAVIS & GOTTING, P.C.


Kevin J. Roragen

KJR/mjf

CC: Presbyterian Village North